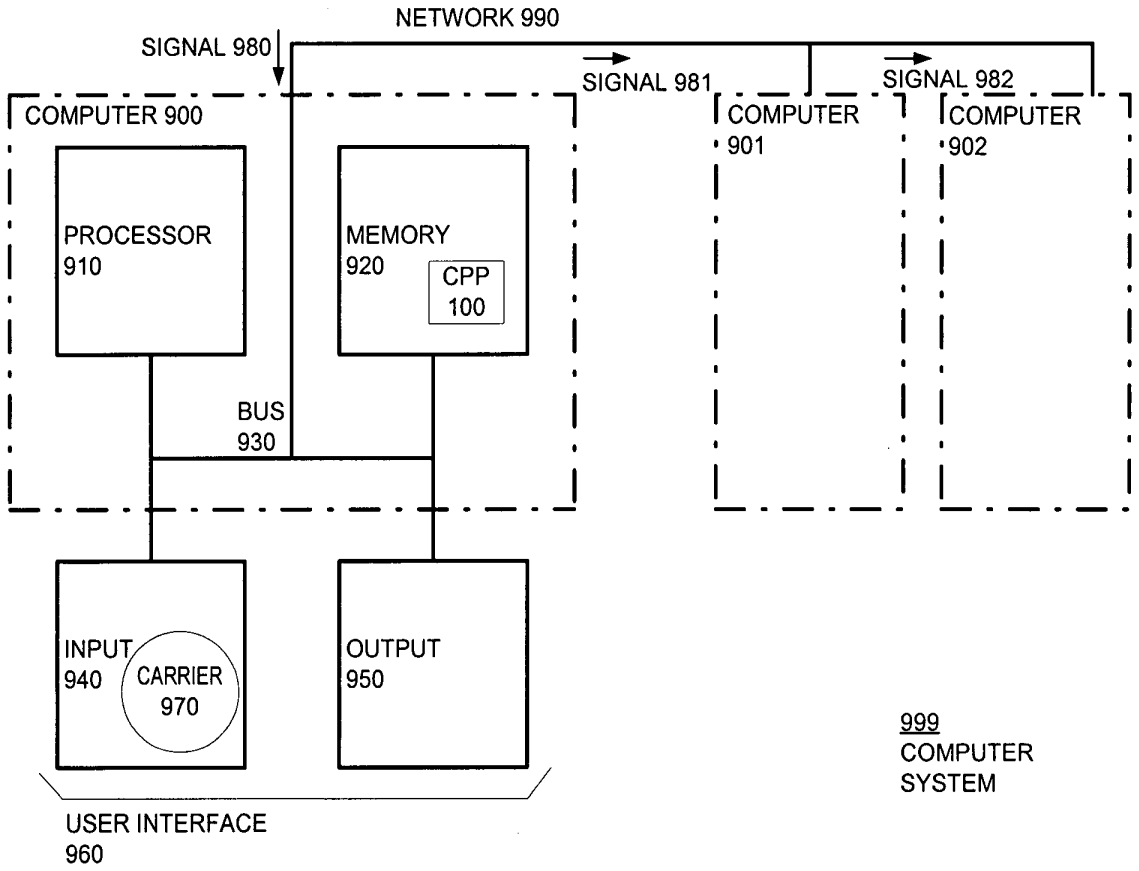
NETWORK 990
SIGNAL 980
SIGNAL 981
SIGNAL 982
COMPUTER 900
COMPUTER 901
COMPUTER 902
PROCESSOR 910
MEMORY 920
CPP 100
BUS 930
INPUT 940
CARRIER 970
OUTPUT 950
USER INTERFACE 960
999 COMPUTER SYSTEM

FIG. 1

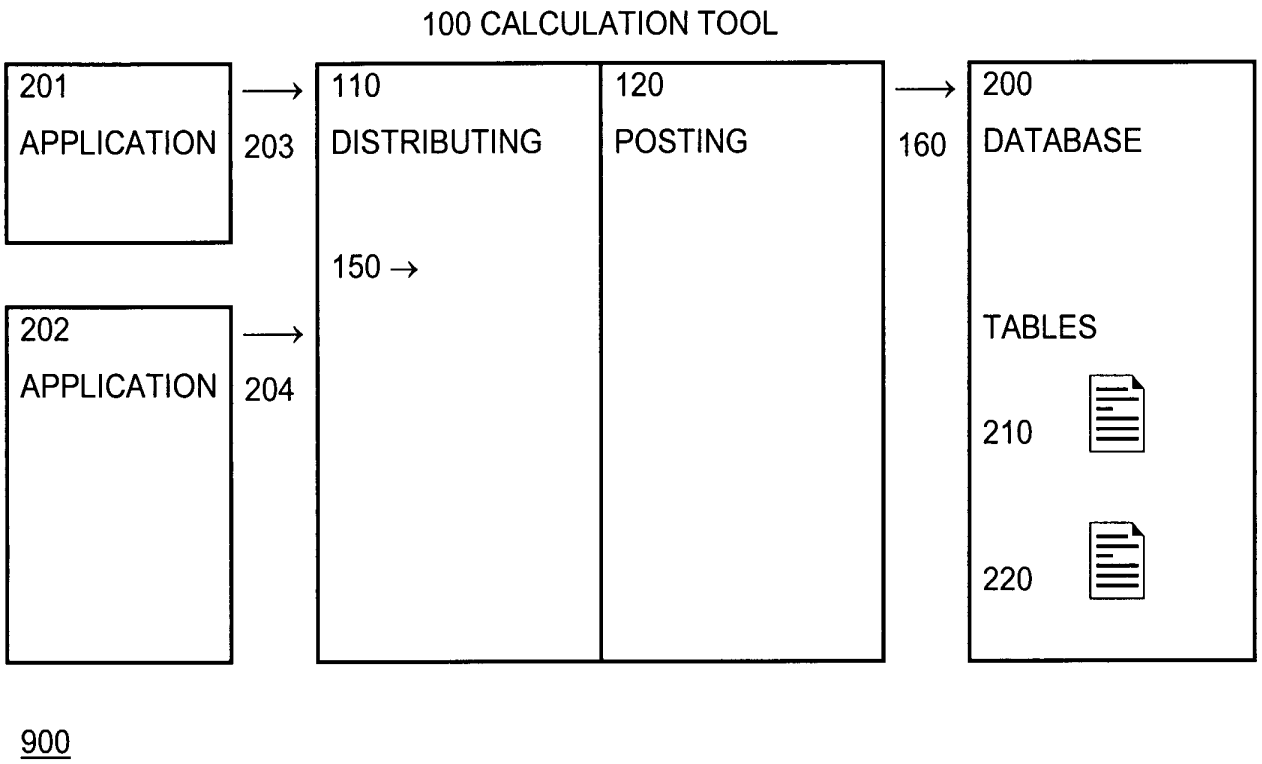
100 CALCULATION TOOL
201
APPLICATION
203
202
APPLICATION
204
110
DISTRIBUTING
150 →
120
POSTING
160
200
DATABASE
TABLES
210
220
900

FIG. 2

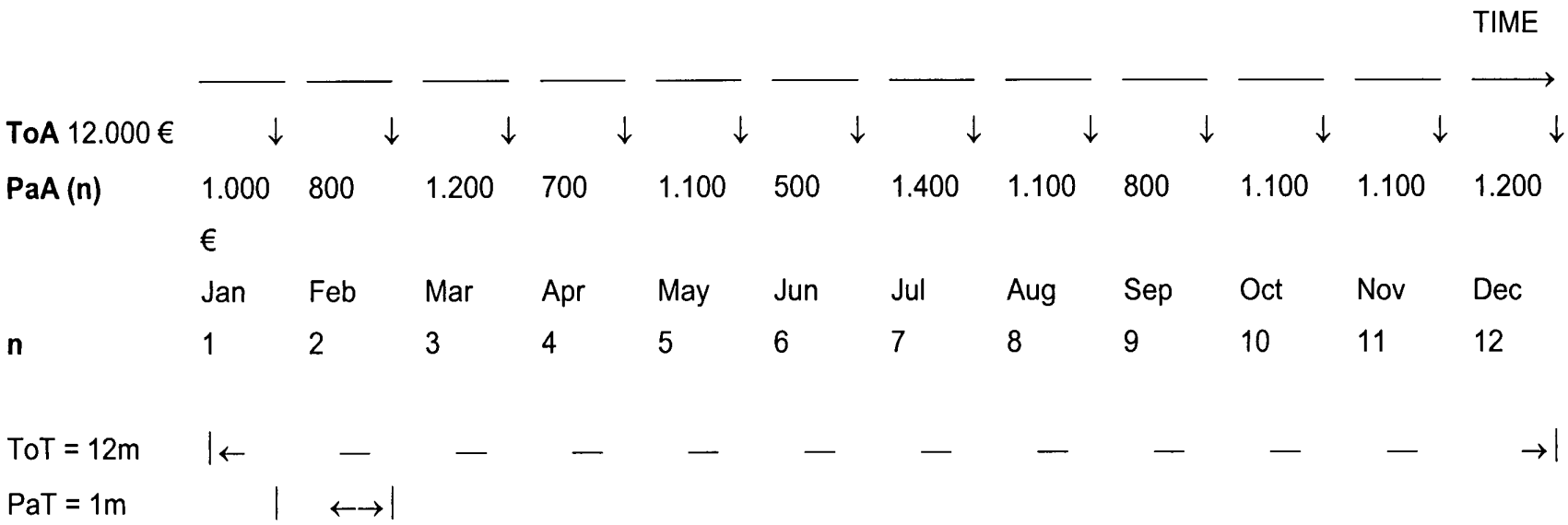
TIME
ToA 12.000 €
PaA (n)
1.000 € 800 1.200 700 1.100 500 1.400 1.100 800 1.100 1.100 1.200
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
n
1 2 3 4 5 6 7 8 9 10 11 12
ToT = 12m
PaT = 1m

FIG. 3

203 REPRESENTATION

ToA = 12.000 € PaA(n) = revenue * factor ToT = 01. Jan 02 - 31. Dec 02	Data
P&L, Accrual, D, C	Rules (R)
FI	

FIG. 4

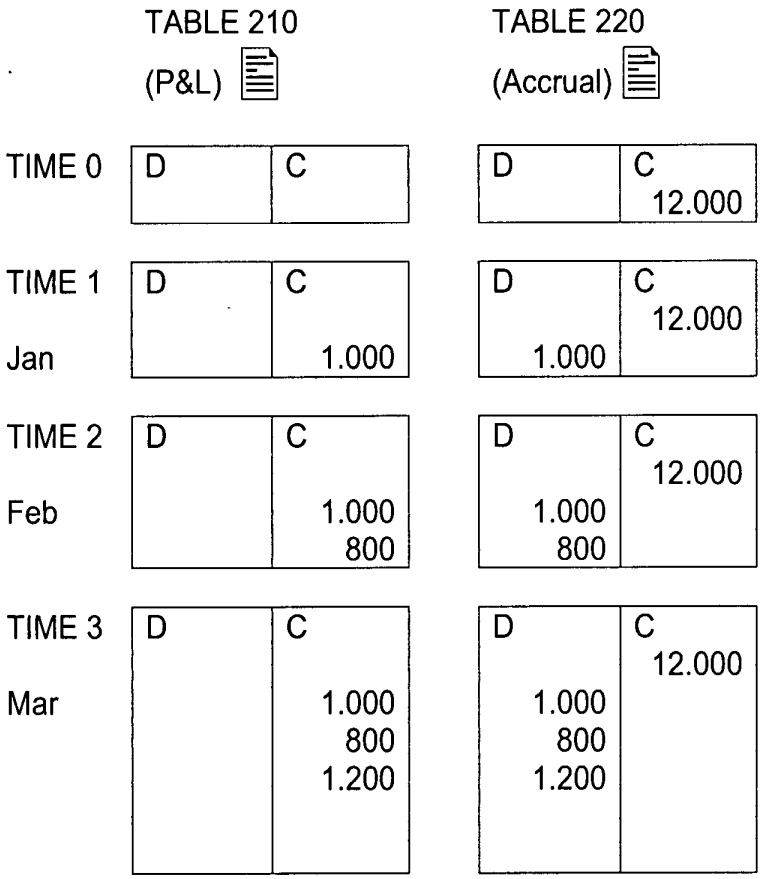
TABLE 210
(P&L)
TABLE 220
(Accrual)
TIME 0
D
C
D
C
12.000
TIME 1
Jan
D
C
1.000
D
1.000
C
12.000
TIME 2
Feb
D
C
1.000
800
D
1.000
800
C
12.000
TIME 3
Mar
D
C
1.000
800
1.200
D
1.000
800
1.200
C
12.000

FIG. 5

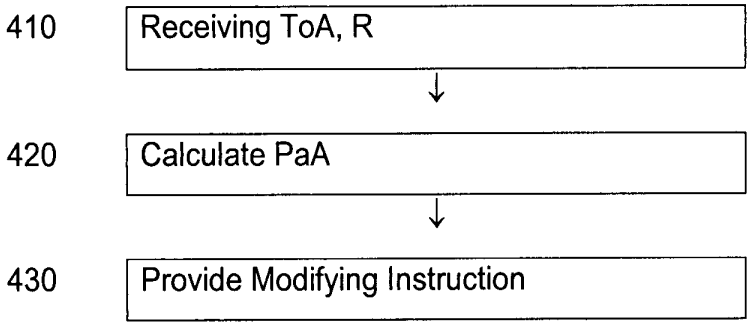
410
Receiving ToA, R
420
Calculate PaA
430
Provide Modifying Instruction
400

FIG. 6

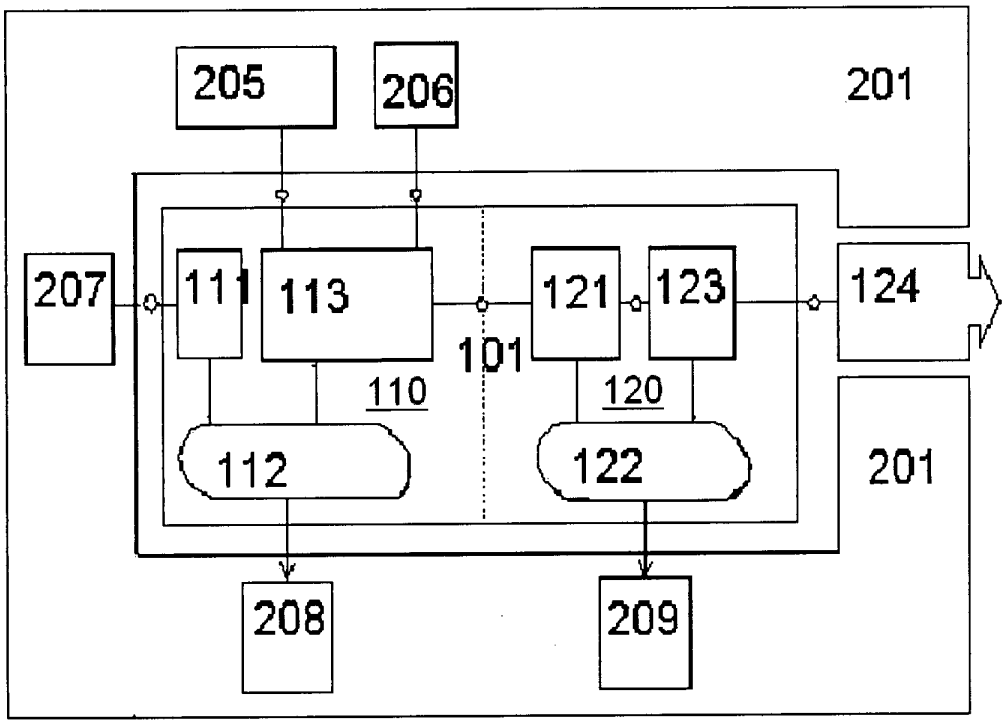
205
206
201
207
111
113
121
123
124
101
110
120
112
122
201
208
209
100

FIG. 7

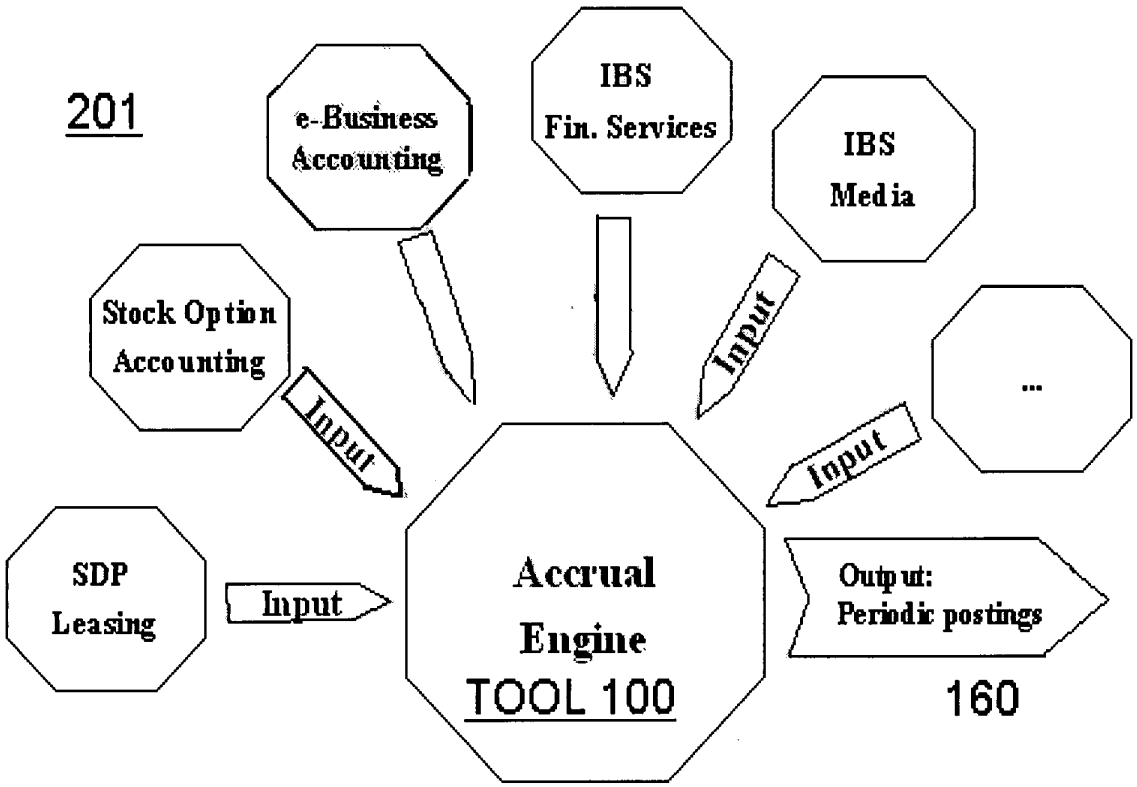
201
e-Business Accounting
IBS Fin. Services
IBS Media
Stock Option Accounting
...
Input
Input
Input
Input
SDP Leasing
Accrual Engine TOOL 100
Output: Periodic postings
160

FIG. 8